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Docket No.: 09650/100L361-US1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**In re Patent Application of:
Niro Nakamichi**

Application No.: Not Yet Assigned

Art Unit: N/A

Filed: Concurrently Herewith

Examiner: Not Yet Assigned

For: ACOUSTIC DEVICE

FIRST PRELIMINARY AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 4 of this paper.